

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF PLACER, CALIFORNIA
SCHEDULES OF FUNDING PROGRESS – HISTORICAL PENSION DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
UNAUDITED

Miscellaneous Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	(Over) Underfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Estimated Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2002	327,519,682	310,506,838	(17,012,844)	105.5%	102,541,282	(16.6)%
2003	334,905,212	380,649,604	45,744,392	88.0%	109,083,509	41.9%
2004	358,676,758	425,418,742	66,741,984	84.3%	111,814,102	59.7%

Safety Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	(Over) Underfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Estimated Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2002	95,689,982	114,248,100	18,558,118	83.8%	20,113,764	92.3%
2003	100,264,480	127,142,145	26,877,665	78.9%	20,893,293	128.6%
2004	109,479,496	140,660,570	31,181,074	77.8%	21,330,059	146.2%

The actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll as of June 30, 2005 are obtained from CalPERS' annual actuarial report.